

Part III - Administrative, Procedural, and Miscellaneous

Patriots' Day

Notice 2002-12

This notice provides guidance regarding the impact of Patriots' Day on the April 15, 2002, due date for filing Federal tax returns (whether paper or electronic) and making Federal tax payments. If a filing or payment due date falls on a Saturday, Sunday or legal holiday (including Statewide legal holidays), individual income taxpayers have until the next business day to file and pay. See I.R.C. § 7503. Patriots' Day, which in 2002 falls on April 15, is a legal holiday in Massachusetts and Maine and, therefore, constitutes a Statewide legal holiday, under section 7503, for IRS offices located in Massachusetts and Maine.

Individual income taxpayers who otherwise are required to file returns at the Internal Revenue Service Center in Andover, Massachusetts (Andover Service Center) on April 15, 2002, are given an additional day, until April 16, 2002, to file and make their Federal tax payments (including the Form 1040 series, automatic extensions of time to file, and the payment of the first installment of estimated tax). The IRS, however, may direct certain taxpayers, who otherwise would be required to file at the Andover Service Center, to send their Federal tax returns elsewhere if they are making a payment with

Form 1040-V. To avoid confusion, these taxpayers also are given until April 16, 2002, to file and make their Federal tax payments. Finally, because individual income taxpayers residing in Maine may elect to file their returns by hand at an IRS office located in Maine, these taxpayers also are given until April 16, 2002, to file and make their Federal tax payments.

Accordingly, for filing season 2002 (tax year 2001) individual income taxpayers in Massachusetts, Michigan, New York (all counties except for Nassau, Rockland, Suffolk, Westchester and New York City), Rhode Island and Maine have until Tuesday, April 16, 2002, to file their Federal income tax returns and make their payments. This includes the payment of the first installment of estimated tax for 2002.

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